



INCOME TAX INFORMATION FOR INTERNATIONAL STUDENTS

Visit uoft.me/cie-taxes for more details

This is not a legal document. Always refer to the [Canada Revenue Agency \(CRA\)](https://www.cra.gc.ca) for the most up to date information.

Who is required to file (submit) a Canadian tax return?

- If you are an international student studying in Canada, you may have to file a Canadian income tax return. You must determine your residency status to know how you will be taxed in Canada.
- Canadian residency for tax purposes is not the same as residency for immigration purposes.
- Visit canada.ca/taxes-international-students to determine your residency status for tax purposes.
- If you are a resident of Canada for tax purposes, you may be eligible for certain payments or credits, even if you have no income to report or tax to pay. In order to receive these payments or credits, you must file an income tax return.

Where can I get more information?

- The CRA website has information specifically for [international students](https://www.cra.gc.ca/international-students)
- CRA [video series for international students](https://www.cra.gc.ca/video-series-for-international-students)
- CRA toll free number: 1-800-959-8281

Who can help me file an income tax return?

- **Community Volunteer Income Tax Program (CVITP):** Community organizations offer free tax preparation clinics and arrange for volunteers to prepare income tax returns for eligible individuals who have a modest income and a simple tax situation. Visit the CRA website to find Toronto locations.
- **University of Toronto Student Unions:** Student unions often offer free tax preparation clinics to assist students in preparing their income tax return. Check the Student Union websites often to find available appointments in the months of March or April: utsu.ca/tax-clinic and apus.ca/taxclinics.
- **Professional Services:** If you have a complex situation, you may choose to pay a tax preparation company, accountant, or tax lawyer. Visit uoft.me/cie-taxes for advice on finding professional tax filing services.

How to submit?

- Volunteers at a tax clinic and tax professionals can submit electronically on your behalf.
- If you wish to submit on your own, you may be able to file electronically, depending on your residency status. Visit the CRA's webpage about [NETFILE](https://www.cra.gc.ca/netfile) for more information.
- If you are a resident or deemed-resident using software on your own for the first time, you may need to send your printed forms to:

*Sudbury Tax Centre
1050 Notre Dame Avenue
Sudbury ON P3A 5C2*

- The deadline to submit is typically **April 30th** each year.

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Which documents will I need before I file?

- Below is a list of the most commonly used documents that a typical international student would require in order to complete their income tax filing. More complex situations may require additional information not listed here. Be sure to seek support based on your unique income tax situation.
- It is important to have these documents available when you are filing income taxes on your own, with the help of a tax preparer, or during consultation with a tax professional.
- If you have dependents in Canada with you, you can file your income tax returns together. You should provide your dependents' names, dates of birth and SINs (if they have one) when you file.
- If you are catching up and filing for past/prior calendar years, be sure to collect the documents for all calendar years.
- If you are filing your return electronically, you should **keep your documents for six years in case the CRA requests to see them.**

Social Insurance number (SIN)

- You can apply for a SIN using your study permit. For more information, go to the CIE webpage about "[Working in Canada](#)".
- If you are ineligible for a SIN, you can apply for an Individual Tax Number (ITN) by completing the CRA form T1261.

Last year's income tax return

- If you filed taxes in Canada last year, you will need last year's return and the associated CRA Notice of Assessment. If you have received any letters from the CRA, you should bring those as well.

T2202 Form

- Tuition Fees and Education Amount. This form is available to download from your U of T ACORN account. Look for the calendar tax year you are filing for. The University is required to include your SIN on your T2202. Make sure to update your SIN on ACORN as soon as possible.

T4 Slips

- If you worked during the last year, then you will need all the T4 slips provided to you by your employer(s).

T4A Slips

- If you received other income, for example, from scholarships, fellowships, or bursaries. The University is required to include your SIN on your T4A. Make sure to update your SIN on ACORN as soon as possible.

T3 and T5 Slips

- If you have mutual funds or investment income (interest, dividends, capital gains).

Receipts for other possible expenses and credits:

- Medical expenses (for prescriptions, a printout can be obtained from your pharmacy; fees paid for UHIP or Supplemental Health Plans may be eligible.)
- Child care expenses
- Charitable and political donations
- All property taxes
- Rent paid to a landlord. If your landlord has not provided you with receipts, you can request a letter confirming the amount of rent you paid, or provide bank statements in combination with a tenant agreement. University residence fees can only be claimed for credit of \$25.